

State of South Dakota

EIGHTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2008

293P0689

HOUSE ENGROSSED NO. **HB 1276** - 2/6/2008

Introduced by: The Committee on Appropriations at the request of the Office of the Governor

1 FOR AN ACT ENTITLED, An Act to make an appropriation to fund tax refunds for elderly
2 persons and persons with a disability of property tax and sales tax and to revise the income
3 eligibility requirements for property tax and sales tax refunds.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. There is hereby appropriated from the general fund the sum of eight hundred
6 thousand dollars (\$800,000), or so much thereof as may be necessary, to the Department of
7 Revenue and Regulation to provide refunds for real property tax and sales tax to elderly persons
8 and persons with a disability pursuant to chapters 10-18A and 10-45A. An amount not to exceed
9 twenty thousand dollars in fiscal year 2009 may be used for the administrative costs of this Act.

10 Section 2. The secretary of revenue and regulation shall approve vouchers and the state
11 auditor shall draw warrants to pay expenditures authorized by this Act.

12 Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by June
13 30, 2009, shall revert in accordance with the procedures prescribed in chapter 4-8.

14 Section 4. That § 10-18A-5 be amended to read as follows:

15 10-18A-5. The amount of refund of real property taxes due or paid for a single-member



			The refund of real
	If household income is		property taxes due
	more than:	but less than	or paid shall be
5	\$ 0	\$3,750 <u>4,000</u>	35%
6	3,751 <u>4,001</u>	4,010 <u>4,260</u>	34%
7	4,011 <u>4,261</u>	4,270 <u>4,520</u>	33%
8	4,271 <u>4,521</u>	4,530 <u>4,780</u>	32%
9	4,531 <u>4,781</u>	4,790 <u>5,040</u>	31%
10	4,791 <u>5,041</u>	5,050 <u>5,300</u>	30%
11	5,051 <u>5,301</u>	5,310 <u>5,560</u>	29%
12	5,311 <u>5,561</u>	5,570 <u>5,820</u>	28%
13	5,571 <u>5,821</u>	5,830 <u>6,080</u>	27%
14	5,831 <u>6,081</u>	6,090 <u>6,340</u>	26%
15	6,091 <u>6,341</u>	6,350 <u>6,600</u>	25%
16	6,351 <u>6,601</u>	6,610 <u>6,860</u>	24%
17	6,611 <u>6,861</u>	6,870 <u>7,120</u>	23%
18	6,871 <u>7,121</u>	7,130 <u>7,380</u>	22%
19	7,131 <u>7,381</u>	7,390 <u>7,640</u>	21%
20	7,391 <u>7,641</u>	7,650 <u>7,900</u>	20%
21	7,651 <u>7,901</u>	7,910 <u>8,160</u>	19%
22	7,911 <u>8,161</u>	8,170 <u>8,420</u>	18%
23	8,171 <u>8,421</u>	8,430 <u>8,680</u>	17%
24	8,431 <u>8,681</u>	8,690 <u>8,940</u>	16%
25	8,691 <u>8,941</u>	8,950 <u>9,200</u>	15%
26	8,951 <u>9,201</u>	9,210 <u>9,460</u>	14%
27	9,211 <u>9,461</u>	9,470 <u>9,720</u>	13%
28	9,471 <u>9,721</u>	9,730 <u>9,980</u>	12%
29	9,731 <u>9,981</u>	10,000 <u>10,250</u>	11%

1 over ~~10,000~~ 10,250 No refund

2 Section 5. That § 10-18A-6 be amended to read as follows:

3 10-18A-6. The amount of refund of real property taxes due or paid for a multiple-member
4 household made pursuant to this chapter shall be according to the following schedule:

5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	If household income is	more than:	but not more than	The refund of real property taxes due or paid shall be																		
		\$ 0	\$6,500 <u>6,750</u>	55%																		
		6,501 <u>6,751</u>	6,861 <u>7,111</u>	53%																		
		6,862 <u>7,112</u>	7,222 <u>7,472</u>	51%																		
		7,223 <u>7,473</u>	7,583 <u>7,833</u>	49%																		
		7,584 <u>7,834</u>	7,944 <u>8,194</u>	47%																		
		7,945 <u>8,195</u>	8,305 <u>8,555</u>	45%																		
		8,306 <u>8,556</u>	8,666 <u>8,916</u>	43%																		
		8,667 <u>8,917</u>	9,027 <u>9,277</u>	41%																		
		9,028 <u>9,278</u>	9,388 <u>9,638</u>	39%																		
		9,389 <u>9,639</u>	9,749 <u>9,999</u>	37%																		
		9,750 <u>10,000</u>	10,110 <u>10,360</u>	35%																		
		10,111 <u>10,361</u>	10,471 <u>10,721</u>	33%																		
		10,472 <u>10,722</u>	10,832 <u>11,082</u>	31%																		
		10,833 <u>11,083</u>	11,193 <u>11,443</u>	29%																		
		11,194 <u>11,444</u>	11,554 <u>11,804</u>	27%																		
		11,555 <u>11,805</u>	11,915 <u>12,165</u>	25%																		
		11,916 <u>12,166</u>	12,276 <u>12,526</u>	23%																		
		12,277 <u>12,527</u>	12,637 <u>12,887</u>	21%																		
		12,638 <u>12,888</u>	13,000 <u>13,250</u>	19%																		
		over 13,000 <u>13,250</u>		No refund																		

28 Section 6. That § 10-45A-5 be amended to read as follows:

10-45A-5. The amount of any claim made pursuant to this chapter by a claimant from a household consisting solely of one individual shall be determined as follows:

- (1) If the claimant's income is ~~three thousand seven hundred fifty~~ four thousand dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is ~~three thousand seven hundred fifty-one~~ four thousand one dollars and not more than ten thousand two hundred fifty dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between ten thousand two hundred fifty dollars and the income of the claimant;
- (3) If the claimant's income is more than ten thousand two hundred fifty dollars, no refund.

Section 7. That § 10-45A-6 be amended to read as follows:

10-45A-6. The amount of any claim made pursuant to this chapter by a claimant from a household consisting of more than one individual shall be determined as follows:

- (1) If household income is ~~six thousand five hundred~~ six thousand seven hundred fifty dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is ~~six thousand five hundred one~~ six thousand seven hundred fifty-one dollars and not more than thirteen thousand two hundred fifty dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between thirteen thousand two hundred fifty dollars and total household income;
- (3) If household income is more than thirteen thousand two hundred fifty dollars, no refund.